

Rick Smith
6053 Singletree Lane
Jamesville, NY. 13078

June 11, 1997

Mr. Bill Roth
150 Lawrence Bell Drive
Suite 108
Williamsville, NY. 14221

Re: Division Review Objectives

Dear Bill:

Attached please find the Syracuse division 1997 action plans to address the opportunities uncovered during our division review. First I must tell you that the division review was very well received by sales reps and retail reps as well as our Syracuse managers. Everyone welcomes the challenges that are ahead and really appreciate the feedback that is given on an assignment by assignment basis.

As you can imagine I have taken the division objectives and individualized them versus strengths and weaknesses on an assignment basis. I supplied the sales reps with the appropriate lists and information and laid out my expectations and ensured them of my commitment to help and to hold them accountable for their results. The Syracuse retail managers similarly set objectives and expectations for their retail reps and showed the same commitment for excellence to achieve our objectives. Both sides tried to make our stretch goals measurable and obtainable.

I look forward to sharing our results throughout 1997 and sharing with you examples of individual Sales and Retail assignment reviews.

Warm Regards,



Rick Smith

51855 4138